IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA JASPER DIVISION

JOHN EARL REED,)
Movant,)
v.) CR. NO. 01-J-486-J
) CV. NO. 05-J-8042-J
UNITED STATES OF AMERICA,)
)
Respondent.)

MEMORANDUM OF OPINION

The magistrate judge filed his findings and recommendation on August 15, 2006 recommending that the motion to vacate be dismissed as untimely. On August 31, 2006 Mr. Reed's copy of the magistrate judge's findings and recommendation was returned by the Postal Service and stamped "RETURNED TO SENDER-NOT KNOWN." Another copy of the findings and recommendation was mailed to Mr. Reed at his present place of confinement and he was allowed until September 22, 2006 in which to file objections. No objections have been filed.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the findings and recommendation, the Court is of the opinion that the magistrate judge's findings are due to be and are hereby ADOPTED and his recommendation is ACCEPTED. Accordingly, the motion to vacate is due to be DISMISSED as untimely. A Final Judgment will be entered.

As to the foregoing it is SO ORDERED this the 28th day of September, 2006.

INGE PRYTZ JOHNSON U.S. DISTRICT JUDGE